

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: McDonald's Corporation
DOCKET NO.: 04-20901.001-C-1 through 04-20901.007-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are McDonald's Corporation, the appellant, by attorney Edwin Wittenstein of Worssek & Vihon, LLP; and the Cook County Board of Review.

The subject property consists of class 5-90 commercial property formerly used as a day-care facility that is located in Westchester, Proviso Township, Cook County.

The appellant contends the assessment of the subject property is excessive. The appellant submitted a petition indicating the subject property was classified under the Cook County Real Property Assessment Classification Ordinance as a class 5-90 commercial property. Attached to the petition was a copy of the decision issued by the Cook County Board of Review dated March 11, 2005, disclosing the final assessment of the subject property was reduced from \$100,951 to \$91,969. Submitted with the petition were two letters dated June 30, 2004 and July 6, 2004, purportedly from Tiny Tots West Daycare Center, Inc. The letter dated June 30, 2004, was directed to "Parents" indicating the day care center was closing on July 2, 2004. The letter dated July 6, 2004 was addressed to Tamara Flagg of One McDonald's Plaza, Oak Brook, Illinois, informing her that Tiny Tots West Daycare Center, Inc. had vacated the premises on July 6, 2004. Also submitted was a copy of the lease of the subject property dated May 31, 2001, between McDonald's Corporation and Tiny Tots West Daycare Center, Inc. The appellant also submitted a copy of a Cook County Board of Review Commercial/Industrial Vacancy -

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

Docket No.	Parcel No.	Land	Impr.	Total
04-20901.001-C-1	15-21-100-025-0000	\$8,730	\$144	\$8,874
04-20901.002-C-1	15-21-100-026-0000	\$8,730	\$3,862	\$12,592
04-20901.003-C-1	15-21-100-027-0000	\$8,730	\$3,862	\$12,592
04-20901.004-C-1	15-21-100-028-0000	\$13,920	\$266	\$14,186
04-20901.005-C-1	15-21-100-048-0000	\$13,558	\$279	\$13,837
04-20901.006-C-1	15-21-100-049-0000	\$10,640	\$198	\$10,838
04-20901.007-C-1	15-21-100-050-0000	\$16,720	\$361	\$17,081

Subject only to the State multiplier as applicable.

Occupancy Affidavit signed by Susan Jablonsky, Property Tax Manager for McDonald's Corporation, indicating the subject was vacant July through December 2004. A copy of a document entitled "Excess Property Site Profitability Analysis Year-To-Date as of 9/30/04" was also submitted. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board for the 2002 assessment year under Docket Nos. 02-25195.001-C-1 through 02-25195.007-C-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$90,000 based on agreement of the parties. Based on this data the appellant requested the subject's assessment be reduced to \$24,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

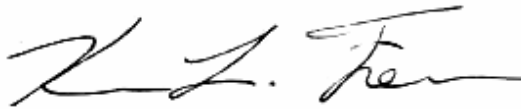
After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant in this appeal submitted a variety of documents in support of the contention that the subject property was not accurately assessed. Included with the appellant's submission was a copy of a decision issued by the Property Tax Appeal Board for 2002 under Docket Nos. 02-25195.001-C-1 through 02-25195.007-C-1. In that appeal the Property Tax Appeal Board reduced the assessment of the subject property to \$90,000 based on agreement of the parties. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. Based on this record, the Board finds that the total assessment as established in the 2002 appeal before the Property Tax Appeal Board is appropriate.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the

DOCKET NO.: 04-20901.001-C-1 through 04-20901.007-C-1

session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.